

[24th March 1960]

(2) THE MADRAS AGRICULTURAL INCOME-TAX (AMENDMENT) BILL, 1960
(L.A. BILL NO. 2 OF 1960).

* THE HON. SRI M. A. MANICKAVELU : Sir, I move—

That the Madras Agricultural Income-tax (Amendment) Bill, 1960 (L.A. Bill No. 2 of 1960), be taken into consideration.

Sir, in the Madras Plantations Agricultural Income-tax (Amendment) Act, 1958, a special provision was made for collecting tax for the assessment year 1958-59 applying the composition formula to all persons liable to tax irrespective of the extent of their holdings. This provision was extended for the assessment year 1959-60 to enable assesseees who would not have maintained proper accounts for the accounting year 1958-59 to apply for composition. As it is considered that the assesseees would not have maintained proper accounts for the accounting year 1959-60 also, it is felt that section 34 of the Act should be amended suitably so as to extend the benefit of that section in respect of the assessment year 1960-61 also. The Bill accordingly provides for the application of the composition formula for the assessment year 1960-61.

MR. SPEAKER : The motion is—

That the Madras Agricultural Income-tax (Amendment) Bill, 1960 (L.A. Bill No. 2 of 1960), be taken into consideration.

SRI T. SAMPATH : Sir, I support the Bill which seeks to extend the benefit of composition to persons who desire to pay tax on the basis of composition for the year 1960-61. I am sure such a facility will be welcomed by all the assesseees and they will benefit by this concession.

In this connection, I wish to refer to a small difficulty which is experienced by the assesseees. The difficulty is this. If a person transfers or sells a particular land during the assessment period and if he applies for composition, the tax is collected by the authorities both from the seller as well as from the buyer. Likewise, tax is collected from the transfer or of a land as well as from the transferee, irrespective of the date of the sale and also without even considering whether that particular person derived any income from that land during that period. I am sure that this is a double assessment and I would even say that it is illegal. On a reading of section 34 of the Act, it can be seen that there is no warrant for this double assessment. To make this position clear, I have suggested an amendment to the effect that an explanation be added to section 34 as follows : ' Where a land held by a person is sold or transferred by him to any other person during the assessment period, the tax is to be paid by the transferee or by the person who buys the land '. I hope, Sir, the Hon. Minister would accept my amendment.

* SRI R. SRINIVASA IYER : Sir, section 34 deals with composition of taxes for the years 1957-58 and 1958-59 and that is sought to be amended so as to include 1959-60 so that the assessment year 1960-61 may also come into it. The hardship stated

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by my hon. Friend, Sri Sampath, exists not only in composition cases but in accounting cases also. In this connection, I wish to refer to section 10 (1) of the Act which states :

“ Nothing contained in this Act shall apply to a person who holds land not exceeding twelve and a half standard acres :

Provided that no person who held or holds land during any part of a financial year in excess of the exempted extent shall be entitled to the exemption under this sub-section even though the extent of land held by him during the rest of that financial year may not be in excess of the exempted extent.”

This is what happens in practice. A person has to pay for 1958-59 and is assessed in 1959-60; for example, suppose he has thirty acres. And he sells away 10 acres of this. In the next year, 1959-60, for which assessment will be made in 1960-61, he is assessed on the entire thirty acres and the man who has purchased has also to pay for the same extent. It occurs not only in cases of composition but also in cases of accounting. I mentioned thirty acres. Of course, above 50 acres, composition does not arise. Even then, in all cases where a man sells property, the other man is also held liable to agricultural income-tax for the same year. The section reads, ‘ . . . during any part of the financial year ’. The amendment may not be appropriate here under section 34 because the Bill seeks only to extend the compounding facility for one more year. Strictly speaking, it cannot be done with reference to the present Bill. I would, therefore, request the Government to see, wherever they undertake such amendments, whether there are any other lacunae pointed out by Members which require to be attended to. As the law stands now, double assessment is all right. The law has to be amended so that for the same extent, two people may not be liable to pay for the same year, either account year or assessment year. Sri Sampath's amendment will be appropriate not now. I appeal to the Government to bring forward an amendment to section 10 (1) so that either in the assessment year or in the account year, two persons may not be liable to pay tax for the same extent during the year.

SRI S. LAZAR : கனம் சபாநாயகர் அவர்களே, ஏற்கெனவே இந்த மசோதா விவாதத்தில் இருந்தபோது சொல்லிய கருத்தினை மீண்டும் வலியுறுத்த முன் வந்துள்ளேன். கனம் அமைச்சர் அவர்கள் இந்த ஆண்டில் அந்த விதமான கம்பவுண்டிங்முறை இருக்க வேண்டுமென்ற முறையில் மாற்றி அமைத்திருப்பது உள்ளபடியே வரவேற்கத்தக்க அம்சம் என்று நினைக்கிறேன். இந்த ஆண்டுக்கும் சேர்த்து இதைத் திருத்த முன் வந்திருப்பதைப் பார்த்தால் அடுத்த ஆண்டு நில உச்ச வரம்பைச் சட்டம் வரும்பேர்து இதை விலக்கி விடுவார்கள் என்று நினைக்கிறேன். உச்ச வரம்பு மசோதா வருமானால் இந்த விதமான வரம்பு தேவை யிருக்காது என்று கருதுகிறேன். அது மட்டுமல்ல, இப்போது இரண்டு திருத்தங்கள் கொடுக்கப்பட்டிருக்கின்றன. கனம் ராமசாமி முதலியார் அவர்களும், சம்பத் அவர்களும் கொடுத்திருக்கிறார்கள். எனக்கு முன்னால் பேசிய அங்கத்தினர் சொல்லியதைப்போல் சட்டத்தை

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இப்போது இருக்கும் முறையிலேயே பரிசீலனை செய்து பார்த்தால் இரண்டு ஆசாமிகளைக் குறிப்பிட்டு நிலங்களுக்கு வரி கொடுக்கும்படி செய்ய முடியும். மற்றொரு காரியத்தையும் ரூபகத்தில் வைத்துக்கொண்டால் இந்தச் சிக்கல் ஏற்படாது என்று கருதுகிறேன். அதிகப்படியான ஏறக்குறைய 50 ஏக்கர் நிலம் வைத்திருக்கக்கூடிய ஒருவர் அதை குத்தகைக்கு விடுவார் என்று சொன்னால் நிலத்தை வைத்திருக்கும் சொந்தக்காரரும் வரி கொடுக்க வேண்டும். அதே போல் குத்தகைக்கு உழக்கூடியவனும் வரி கொடுக்க வேண்டும். அந்த இடத்தில் வருமானம் வருகிறது என்ற அடிப்படையில் இரண்டு பேருக்கு வரி விதிக்கிறோம். வருமானம் ஒரு வரைச் சேர்ந்ததாக இருக்குமானால், நிலத்தை மற்றவர்களுக்கு விற்பது என்று சொல்லும்போது, நிச்சயமாக அதனுடைய வருமானம் ஒரு வருக்குத்தான் சென்றிருக்க முடியும், ஏற்கனவே, நிலம் வைத்திருந்த வருக்கு வருமானம் வந்திருக்க முடியும், அல்லது யாருக்கு விற்கப்பட்டதோ அவருக்கு வருமானம் வந்திருக்க முடியும். இப்போதிருக்கும் முறையில் சட்டத்தைப் பரிசீலித்துப் பார்க்கும்போது இரண்டு பேரிடமும் அந்த வரியை வசூலிக்க முடியும் என்று நிலைமை இருக்கிறது. எங்கள் ஜில்லாவில் அந்த நிலைமை இல்லை. சம்பத் அவர்களுடைய ஜில்லாவில் ஒரு சில இடங்களில் சிக்கல் ஏற்பட்டிருக்கிறது என்று சொன்னார்கள். சட்டத்தின் பிரகாரம் நடக்கக்கூடிய அதிகாரிகளைக் குறை கூற முடியாது. நிச்சயமாக குறிப்பிட்ட செக்ஷனைத் திருத்தியமைக்கவேண்டும். செக்ஷன் 34-ல் திருத்தம் செய்வதா, அல்லது 10-வது செக்ஷனிலா என்பதைச் சற்றுப் பரிசீலனை செய்து பார்த்து அதை அவசியமாகச் செய்ய வேண்டும் கனம் சம்பத்தும், ராமசாமி முதலியார் அவர்களும் கொடுத்திருக்கக் கூடிய திருத்தம் கூட சரியான பரிகாரத்தைக் கொடுக்காது என்று வலியுறுத்திச் சொல்லிக்கொண்டு அதற்கான சரியான திருத்தத்தை அரசாங்கமே கொண்டு வந்தால் நல்லது என்று சொல்லிக் கொண்டு என்னுடைய உரையை முடித்துக்கொள்ளுகிறேன்.

MR. SPEAKER: I am glad that both Mr. Srinivasa Iyer and Mr. Lazar have put me wise. Before I welcome further discussion as to whether the amendments are relevant to the section, I would request hon. Members not to refer to them. I shall give my ruling as to their relevancy. If I rule that they are in order, hon. Members may proceed to discuss them. Mr. Srinivasa Iyer has made me consider whether the amendments of both Mr. Sampath and Mr. V. K. Ramaswamy Mudaliar are relevant today. I am going to ask Mr. Sampath to argue his point when the clause is taken up. Therefore, I would suggest that the point need not be discussed now. Mr. Vedarathnam Pillai wanted to speak on this and may I suggest that we discuss the question of relevancy when we take up the particular clause? Now I shall put a stop to the general discussion and put the motion to vote. After the motion is adopted, I shall take up clause 2 when we can discuss the relevancy of the amendments. I must thank Mr. Lazar and Mr. Srinivasa Iyer for having put me wise.

The question is :

"That the Madras Agricultural Income-tax Amendment) Bill, 1960 (L.A. Bill No. 2 of 1960), be taken into consideration."

The motion was put and carried and the Bill was taken into consideration.

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Clause 2.

MR. SPEAKER : The motion is :

“ That clause 2 do stand part of the Bill ”.

SRI T. S. RAMASWAMI : Sir, I move the amendment standing in my name, viz.—

“ (i) In sub-clause (i), after the words and figures ‘ the years 1957–58, 1958–59 and 1959–60 ’, add the figures ‘ 1960–61, 1961–62 and 1962–63 ’.

(ii) In sub-clause (ii) for the words, figures and letters ‘ or on the 31st day of March 1960 ’, substitute the words, figures and letters ‘ or on the 31st day of March 1962 ’.

The amendment was duly seconded.

* SRI V. K. RAMASWAMY MUDALIYAR : Mr. Speaker, Sir, I move the following amendment :

‘ Add the following explanation after the proviso to section 34 of the Madras Plantations Agricultural Income-tax (Amendment) Act, 1958 ’ :

“ When the land held by a person is sold or transferred or otherwise disposed of by him to any other person during the period of 12 months ending on 31st March 1958 or 31st March 1959 or 31st March 1960, the tax shall be paid by the transferee or by the person who bought the same or by the person who enjoyed the benefit from the land for that year ”.

Sir, the hon. Member Sri T. Sampath has also given an elaborate amendment, to the same effect. They are in order.

The amendment was duly seconded.

MR. SPEAKER : Let the hon. Member Sampath also move his amendment. Then we will go into merits of the question.

SRI T. SAMPATH : I move the following amendment. Sir :

‘ Add the following explanation after the proviso to section 34 of the Madras Plantations Agricultural Income-tax (Amendment) Act, 1958.

“ When the land held by a person is sold or transferred by him to any other person during the period of twelve months ending on 31st day of March 1958 or on 31st day of March 1959 or on the 31st day of March 1960, the tax is to be paid by the transferee or by the person who bought the same ”.

The amendment was duly seconded.

MR. SPEAKER : Now I would like you to clear my doubts. The statement of objects and reasons of the Bill has made it clear that ‘ It is felt that section 34 of the above Act should be amended suitably so as to extend the benefits of that section in respect of the assessment year 1960–61 also ’. That is all the scope of the Bill.

[Mr. Speaker]

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The amendments moved by hon. Members Sri Ramaswamy Mudaliyar and Sri T. Sampath seek to affect the merits of some other section of the Act. How is that relevant? If hon. Members can give an answer I would like to hear them. If their answer is not satisfactory, I will have to rule their amendments out of order.

SRI T. SAMPATH: Sir, Rule 76 of the Assembly Rules says that the amendment must be relevant to and within the scope of the subject-matter of the Bill or the motion it relates to. Section 34 of the Act deals with composition of tax. The Government are seeking by this Bill to amend Section 34 which relates to composition of the tax for the purpose of extending it by a year. The amendment moved by me and the hon. the Leader of the Opposition would make the section clearer and more explicit. It should also make the section easily workable. Only an explanation is sought to be added by the amendments.

MR. SPEAKER: Any other hon. Member who desires to add to the clarification? After hon. Members have spoken, I will call the Hon. Minister and then give my ruling. The hon. Member Sri Lazar can give his view as to the relevancy of the amendments.

SRI S. LAZAR: Mr. Speaker, Sir, so far as the question of relevancy is concerned, I fully agree with the hon. Member Sri Sampath because we are now trying to amend only section 34, which deals with the composition of tax. I also wish to point out that these amendments alone would not be sufficient. Section 10 of the main Act also will have to be amended because that section applies to all assessments whereas section 34 applies to a particular kind of assessment namely, compounding. Though the amendment is relevant, if section 10 also is amended, there will be uniformity in the different sections of the Act. The amendment moved is in order.

SRI R. SRINIVASA IYER: Mr. Speaker, Sir, let me not be understood as opposing the nature or the relevancy or importance of the amendment moved. I have to point out that this amendment is beyond the scope of the present Bill for this reason. Section 10 deals with the liability of a person to pay assessments whether it is based upon accounting or upon compounding. Section 34 deals only with composition. Are my hon. Friends willing to say that only in the case of composition this sort of double taxation should be avoided? It must apply both for accounting and composition. Again section 34 of the Act gives only a right of composition for certain years and only for certain class of people who hold certain extent of land. If the scope of the amendment has got to be general it must be under section 10 because it is that section that makes people liable to pay even if they hold any land for part of the year. If section 34 alone is amended section 10 will be inconsistent with amended section 34

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and amended section 34 will be inconsistent with section 10. They can solve the difficulty by adding an explanation to section 10. It is not at all difficult to do it. The amendment can be made even during the session by bringing in an urgent Bill.

SRI T. SAMPATH : I have no objection to the Government amending section 10 of the Act also.

MR. SPEAKER : This is not the appropriate time to amend section 19.

* THE HON. SRI M. A. MANICKAVELU : Sir, though the scope of the Bill is limited to extend the period of composition for one year, I cannot say straightaway that the amendment will not be in order because it has a bearing on the question of composition. Therefore I would submit that when the amendment is actually moved and if you rule that it is in order, than we can talk on the merits of the amendment.

THE HON. SRI C. SUBRAMANIAM : Sir, so far as section 34 is concerned it gives right to get tax compounded. What is the basis of the tax and in what way it should be done is not contained in section 34. It is dealt with in quite another section of the Act. What we now say by the Bill is, instead of confining ourselves to the years 1957-58, 1958-59, it may be extended to 1959-60 also. If any other amendment as to be made with reference to assessment it should be made to section 10 and subsequent sections. So I am afraid the amendment is not in order. While discussing a Bill intended for extending the period of composition for one more year, we cannot, I am afraid go into the principles of assessment.

MR. SPEAKER : I agree with the hon. the Leader of the House. That is why I said we can discuss the amendment moved by the hon. Member Sri Ramaswami Pillai by which he wants to extend the period by two more years. The amendments moved by the hon. Members Sri Ramaswami Mudaliyar and Sri T. Sampath are clearly out of order as they go beyond the scope of the amending Bill. I therefore rule them out of order.

SRI T. SAMPATH : I would like to make an appeal.

MR. SPEAKER : There is no question of appeal. The Government are seeking to amend section 34 only. I have ruled the amendments out of order. However I would request the Hon. Minister to bear in mind the suggestions given by hon. Members so that when they bring in a comprehensive measure they may include them also. At this stage I am fairly convinced that the amendments are out of order. The clause and the amendment moved by the hon. Member Sri T. S. Ramaswami are before the House for discussion.

SRI T. S. RAMASWAMI : கனம் சபாநாயகர் அவர்களே இந்தத் திருத்த மசோதாவானது, 1957-58-க்கும், 1958-59-க்கும் காம்போசிஷன் சம்பந்தமாகக் கொடுக்கப்பட்ட சலுகையை 1959-60-ம் ஆண்டுக்கும் கொடுக்கவேண்டுமென்று கோருகிறது. என்னுடைய திருத்தத்தின் நோக்கம், 1959-60-க்கு மட்டுமல்ல, 1960-61-க்கும், 1961-62-க்கும் இந்தச் சலுகையைக்

[Sri T. S. Ramaswami]

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கொடுக்கவேண்டும் என்பது. நான் திருத்தத்தைக் கொடுத்திருப்பதற்கான காரணம் என்னவென்றால், இதற்கு முன்னால், சென்ற வருஷத்திலே கூட, முதன் முதலில் உள்ள சட்டத்தில் இந்த ஷரத்து சம்பந்தமாக ஒரு வருஷத்திற்கு விதிவிலக்கு கொடுக்கப்பட்டது. அந்தச் சலுகை அதன் பின்னால், அடுத்த அலெஸ்மெண்டுக்கும் போன வருஷம் நீடிக்கப்பட்டது. இப்போழுது மீண்டும் ஒரு முறை இன்னொரு வருஷத்திற்கு நீடிக்கவேண்டுமென்று சொல்லுகிறார்கள். இதே சேரையில் யார் கணக்கு வைக்கவில்லையோ அவர்களுக்குச் செளகரியம் செய்வதற்காக, நாம் ஏன் இப்படித் திருத்தம் செய்துகொண்டே போகவேண்டும். முதல் வருஷத்திலே சலுகை செய்தார்கள். அதற்கு அடுத்த வருஷமும் செய்தார்கள். இந்தச் சட்டம் எல்லோருக்கும் தெரிந்திருந்தும், அடுத்த வருஷம் சலுகை நீடிக்கப்பட்டது. ஒவ்வொரு வருஷமும் நீடித்துக்கொண்டு போவது, சட்டம் இயற்றுவதிலே சரியான முறையா என்பதுதான் கேள்வி. “இக்ரைன்ஸ் ஆப் லா ஈஸ் நோ எக்ஸ்க்யூஸ்” என்று சொல்வார்கள், சட்டத்தின் ஷரத்துப்படி அவர்கள் கணக்கு வைக்கவில்லையென்றால், அலெஸ்மெண்ட் என்ன செய்கிறோமோ அதைக் கொடுத்தாகவேண்டும். ஏதோ முதல் முதலாக வந்தது, என்று முதல் வருஷம் வேண்டுமென்றால் சலுகை கொடுத்தது சரியாக இருக்கலாம். ஆனால், ஒவ்வொரு வருஷமும் மாற்றிக்கொண்டு போவதிலே என்ன பிரயோஜனம்? சட்டத்தைப் போடுகிறோம். அதன் படி நடக்க இயலாதவர்களுக்கு சலுகை செய்ய முற்படுகிறோம் ஒவ்வொரு வருஷமும், முதல் வருஷம் கொடுத்த சலுகை நமக்கெல்லாம் புரிகிறது. சபைக்கு புரிகிறது. ஆனால், ஒவ்வொரு வருஷமும் நீடிப்பதைவிட தொடர்ந்து 1962-1963-ம் ஆண்டு வரையிலும் வைத்துக்கொள்ளுங்கள் என்று நான் திருத்தம் கொடுத்திருக்கிறேன். ஒவ்வொரு ஆண்டும் நீடித்துக் கொண்டே போகிறார்கள். என்னுடைய நோக்கம் அப்படி நீடிக்கக்கூடாது என்பதுதான். அதற்காகத்தான் நான் இந்தச் திருத்தத்தைக் கொடுத்திருக்கிறேன். இதை இப்படி வருஷ வருஷம் நீடிப்பது சட்டம் இயற்றுவதிலே சரியான கொள்கையாகாது. அப்படியானால் இதை பர்மனெண்டாகச் செய்துவிடலாம். அதாவது கணக்குக் கொடுக்காமல் இருந்தால் அவர்களுக்கு இந்த காம்போலிஷன் வைத்து வரி விதிக்கப்படும் என்று, பர்மனெண்டாகவே செய்துவிடலாம். அது ஒரு நிரந்தரமான ஏற்பாடாக இருக்கும். அது இல்லையென்றால் இம்மாதிரி நீடிப்பதற்கு நியாயம் இல்லை என்று சொல்லிக்கொண்டு, என்னுடைய உரையை முடித்துக் கொள்ளுகிறேன்.

* THE HON. SRI M. A. MANICKAVELU : Sir, we had no intention of extending this concession for one more year. But in view of the fact that the land reform Bill will be brought in, when certainly some modifications will have to be made for this Act, we have extended this concession now, in order to give us time to ascertain what-shape the land legislation will take finally, and how it will affect the provisions of this Act. We are now seeking power to extend the concession for only one year. Then suitable modifications and other amendments would be made when the land legislation is brought before the House. If the other Bill was not coming there would have been no necessity for extending this concession. We would have strictly enforced the original provisions of the Act. After the land legislation is brought before the House the whole situation will be reviewed and suitable action will be taken. Therefore we have limited the period only to one year.

SRI T. S. RAMASWAMI : ஒரு சந்தேகம், லாண்டு ரீபாரம் பில்லுக்கும், 1959-60-ம் ஆண்டு அலெஸ்மெண்டுக்கும் என்ன சம்பந்தம்? அது எவ்வாறு அதை பாதிக்கும் என்பதை அமைச்சர் அவர்கள் தயவு செய்து விளக்கவேண்டுமென்று கேட்டுக்கொள்ளுகிறேன் லாண்டு ரீபாரம் பில் அதற்கு மேலே வரப்போகிறது.

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THE HON. SRI M. A. MANICKAVELU : ஸாண்டு ரிபாரம் பில்லில் முக்கியமான அம்சம் உச்ச வரம்பு. உச்ச வரம்பு வந்துவிட்டால் அப்பொழுது இந்த அலெஸ்மெண்டுக்கு ஸ்கோப்பே இல்லை.

THE HON. SRI C. SUBRAMANIAM : The difficulty is this. Till last year we based our assessments on the basis of the composition provision. Now if we want to insist on accounts, they must have an establishment to go into the thing for the purpose of only one year. What we are going to do next year we do not know. Instead of creating difficulties for one year we thought we can review the whole position after the introduction of the land legislation in which case there won't be any necessity to have accounting procedure at all. Then we may find out whether the income-tax provision should apply to holdings within the ceiling. That is why instead of creating a new organisation to assess the tax on the basis of accounts for which various rules will have to be framed and necessary training will have to be given to the personnel, we thought it would be enough if we extend this provision by one more year. Then we can review the whole thing. That is why we took the decision to extend this by only one year.

The amendment was by leave withdrawn.

The clause was put and carried.

Clause 1 and the Preamble were put and carried.

THE HON. SRI M. A. MANICKAVELU : Mr. Speaker, Sir, 1 move :

'That the Madras Agricultural Income-tax (Amendment) Bill, 1960 (L.A. Bill No. 2 of 1960) be passed.'

MR. SPEAKER : The motion is—

'That the Madras Agricultural Income-tax (Amendment) Bill, 1960 (L.A. Bill No. 2 of 1960) be passed.'

* **SRI V. K. RAMASWAMY MUDALIYAR :** Mr. Speaker, Sir, the amendments given notice of by me and the hon. Member Sri Sampath have been ruled out of order. The object with which we brought forward the amendments has been brought out clearly in the amendments themselves. However, we submit to your ruling. But, the position requires clarification. There has been so much of harassment by the officials with regard to the collection both from the buyer and the seller. This is a very important point. It was not the intention of the Government or the Legislature when they passed this Act to resort to double taxation. In the face of the arguments put forward by the hon. Member Sri Sampath, and the amendments proposed by us, I hope the Government would look into the matter and see at least executive instructions are issued as early as possible, and thereby avoid the harassment that has arisen out of this. This is all my submission, Sir.

MR. SPEAKER : I have myself no opinion to give on the merits of the case. But my doubt was whether under the Bill

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before us which confined itself only to the question of extending the period by one year we were entitled to bring other amendments which would affect the other sections of the Act. However, I am in agreement with the points put forward by the Hon. Member Sri Sampath and the hon. the Leader of the Opposition. But my doubt was there and it has been supported by the Leader of the House who said we were not entitled to discuss other things under this Bill. I can only appeal to the Hon. the Minister in charge to look into the points made by hon. Members and when he brings forward a comprehensive Bill these things could be taken into consideration.

THE HON. SRI C. SUBRAMANIAM : Even in the meanwhile.

MR. SPEAKER : Yes, even in the meanwhile Government may consider the question of issuing executive instructions or orders to see that the hardship is removed.

THE HON. SRI M. A. MANICKAVELU : What I said privately, he wants me to make it public. I already said I would consider it, have it examined and do what is necessary.

MR. SPEAKER : The question is :

'That the Madras Agricultural Income-tax (Amendment) Bill, 1960 (L.A. Bill No. 2 of 1960) be passed.'

The motion was put and carried and the Bill was passed.

III.—GOVERNMENT MOTION.

AMENDMENT TO RULES ISSUED UNDER THE MADRAS ESTATES
(ABOLITION AND CONVERSION INTO RYOTWARI) ACT, 1948
(MADRAS ACT XXVI OF 1948).

* THE HON. SRI M. A. MANICKAVELU : Mr. Speaker, Sir, I move :

'That the following draft amendment to the rules published with Revenue Department Notification dated the 21st December 1949, at pages 397—398 of the Rules Supplement to Part I of the *Fort St. George Gazette*, dated the 27th December 1949 as subsequently amended, which it is proposed to make in exercise of the powers conferred by section 40 (1) of the Madras Estates (Abolition and Conversion into Ryotwari) Act, 1948 (Madras Act XXVI of 1948), as subsequently amended, be approved.

DRAFT AMENDMENT.

'In rule 3 of the said rules, the third proviso shall be omitted. The amendment hereby made shall be deemed to have come into force on the 27th June, 1959.'

Sir, Rule 3 requires that compensation should be paid within a particular time. But the Andhra Government amended the rule because certain estates under the Pataskar award, certain